

STATE OF MINNESOTA

IN TAX COURT

ADM2025-001

**GENERAL ORDER: JOINT AND UNOPPOSED MOTIONS FOR  
CONSOLIDATION OR CONTINUANCE**

Whereas Minnesota Statute section 271.06, subdivision 7, provides that the Minnesota Rules of Civil Procedure apply in the tax court “where practicable” and authorizes the tax court to adopt its own rules of procedure; and

Whereas Minnesota Rule 8610.0070, subpart 1, governing pretrial motion practice in the tax court, provides that motions to continue and consolidate are not subject to the remaining provisions of the rule; and

Whereas Minnesota Rule 8610.0110 provides that parties may, by written stipulation, waive their right to a hearing;

Now, therefore, IT IS HEREBY ORDERED THAT:

1. Joint motions to consolidate and motions to continue, including motions requesting extensions of dates in a scheduling order, do not require a hearing except on request of the court. It is not necessary to obtain a hearing date.

2. Joint motions to consolidate and motions to continue must be signed by all parties and filed with the tax court, and must include:

- a. Notice of motion and motion, which must be captioned as “joint” motion, and must state any imminent deadlines for the court’s attention;
- b. Any memorandum of law, which may be incorporated into a single document with the notice of motion and motion;

- c. Affidavits and exhibits to be submitted in conjunction with the motion, if necessary to establish grounds for the requested relief; and
  - d. A proposed order.
3. Motions that are brought by fewer than all parties (e.g., “unopposed” motions) alleging the motion to consolidate or continue is not opposed must include:
- a. Notice of motion and motion, which must state any imminent deadlines for the court’s attention;
  - b. Any memorandum of law, which may be incorporated in a single document with the notice of motion and motion;
  - c. An affidavit of the moving party, on personal knowledge, setting forth the basis for the allegation the motion is unopposed and to establish grounds for the requested relief;
  - d. An affidavit of service on all non-moving parties; and
  - e. A proposed order.
4. If the presiding judge determines a hearing is required, the ten-day notice period found in Rule 8610.0110 applies, unless a basis for expedited relief is evident from the face of the motion.



Dated: March 21, 2025

BY THE COURT:

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Jane N. Bowman, Chief Judge  
MINNESOTA TAX COURT